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Attorneys for Defendant, Counterclaim Plaintiff
and Third-Party Plaintiff UBS AG

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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LETIZIA MARTINEZ DE GONZALEZ, as
administratrix and executrix of the Estate of
Emilio Martinez Manautou, as Trustee of the
Emilio Martinez Manautou Trust, and as
Trustee of the EMM Trust,

Plaintiff-Counterclaim Defendant,

- against -

UBS AG and UBS TRUSTEES LTD.,

Defendants-Counterclaim Plaintiff,

and

UBS AG,

Third-Party Plaintiff,

- against -

ROBERT J. REGER, JR. and
THELEN, REID, BROWN, RAYSMAN &
STEINER, LLP,

Third-Party Defendants.

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OPPOSITION DECLARATION
OF JOE COSTANZA

07 Civ. 7462 (RJS)

JOE COSTANZA, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am an Executive Director of defendant, counterclaim plaintiff and third party plaintiff UBS AG and the Branch Manager of the UBS AG New York branch. This declaration is submitted in opposition to plaintiff's motion for the release to plaintiff of all monies on deposit at UBS AG in account No. 202440.

2. Annexed hereto as Exhibit A is true copy of the General Terms and Conditions of Accounts dated April, 2003 for the New York Branch and the Miami Branch of UBS AG.

3. The General Terms and Conditions of Accounts annexed hereto as Exhibit A were in effect on May 28, 2003, the date on which Dr. Emilio Martinez Manautou signed the account application for account no. YR-202440 (see affidavit of Mitchel H. Ochs, Exhibit I at pages 1 and 8).

4. The substantive provisions of the General Terms and Conditions of Accounts in Exhibit A which are involved in this motion are identical to such provisions in the General Terms and Conditions dated April 2004 annexed to plaintiff's motion papers as Exhibit 5.

5. I declare under penalty of perjury that the foregoing is true and correct.

Executed on
January 31, 2008



JOE COSTANZA